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Sent: Thursday, 23 July 2026 15:44:46
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Cc: Boileau, Alain <aboileau@ngn-tally.com>
Subject: Final Report of Investigation into the 2025 City of Deltona Christmas Parade

Mayor and Commission,

Attached, please find the final Report regarding the 2025 City of Deltona Christmas Parade.

In addition, due to the size of the "*Exhibit File*", please click here for the voluminous number of exhibits.

https://ngnlaw.sharefile.com/public/share/web-s40a0b0dbb3424bb9ad6931bc048e7693

In response to unfounded claims by individuals and in relation to a former City Manager's Fraud Policy of 2011, the City engaged an independent law firm and investigator to determine whether there were illegal acts regarding:

- The presentation of the parade
- The organization of a parade committee
- The establishment of a $75 donation fee
- The collection of the donation by Trinity Christian Academy
- The donation made by the parade committee to the Firefighters Foundation
- If the City violated the principals of GAAP or GASB

The investigator spoke with no less than 14 people and included 50 exhibits in the final Report. The following is a summary of the Report's conclusions.

Parade Route:

Since my arrival in Deltona, I heard several times from the Parks and Recreation staff that they wanted to move the parade back to Providence Boulevard, where they felt it was much more successful in the past. Since half the year was over when I arrived, I told the staff to present the parade on Providence Boulevard the following year (this past fall 2025). Although some people appear to believe in conspiracies, as indicated throughout the Report, that is the extent of why the parade was being moved to Providence Boulevard. Following the excitement for the parade to return to Providence Boulevard, the parade will be bigger than ever on Providence Boulevard this November.

Committee:

According to witness statements in the attached Report, the "Parade Committee" was an informal non-appointed group of people, which included City staff and community stakeholders who helped organize the parade. The committee was neither delegated nor given any independent decisional authority. Unlike conspiratory statements made by people unconnected with the committee and the parade, no law, City Charter, or City Code provision prohibits the creation of an informal and non-appointed committee or group of individuals. In addition, no Memorandum of understanding (MOU) to work with the Committee was required by law, City Charter, or City Code. In short, no official Committee or MOU was required, and rightfully, the City Commission was not involved in either issue.

$75 Fee:

No fraud, malfeasance, misfeasance, or violations of law, policies, or standards was found regarding the Committee suggestion of requesting a $75 donation per float. Since the fee was not a city fee, there was no approval needed by the City Commission. Previous years consisted of a donation of a $50 gift card or a donation of a $50 toy. Through witness statements, it was well confirmed that less than quality toys were being donated and the Deltona Firefighters Foundation was hard-pressed to obtain quality toys for older youth. In what appears to be a decision process in which everyone was in full agreement, it was agreed that it would be better for the Firefighters Foundation to receive a one-time payment to purchase toys that would be age appropriate.

Trinity Christian Academy:

No fraud, malfeasance, misfeasance, or violations of law, policies, or standards was found regarding Trinity Christian Academy's collection, accounting, and disbursement of

the $75 donation. It is clear that no authority was delegated to Trinity as all parade decisions were made by the Parks and Recreation Department. The Report also indicates that although the Firefighters Foundation can accept an online payment, there are two stated reasons why the Parade Committee engaged Trinity to assist with donation collection website. First, the Foundation's site did not discriminate for what the donation was to be used for because the site was designed to just collect funds. Secondly, and more importantly, the Foundation's site could not process parade applications to determine who is in the parade and what type of float they will be presenting (a band, dance troop, or truck float). In addition, no Memorandum of understanding (MOU) to receive Trinity's voluntary assistance was required by law, City Charter, or City Code. The accounting of all funds has been transparent, and all funds were forwarded to the Firefighter's Foundation, as designed, to purchase toys for the City's youth.

GAAP and GASB:

As clearly indicated throughout the Report, stated by me during the March 2, 2026, City Commission Meeting, and correctly represented by the City Attorney's Office on December 30, 2025, the City is not in violation of Generally Accepted Accounting Principles (GAAP) or the Governmental Accounting Standards Board (GASB). Confirmed by the City's independent auditing firm Purvis Gray, it is well understood that a donation of $75 and paid through the third-party website and donated to a private organization not on the City's Fee Schedule, is not a GASB or GAAP issue. It is obvious to everyone that the furtherance of an annual toy drive initiative was not intended to be revenue that subsidized or covered the City's costs in presenting the parade. Therefore, since it cannot even be considered "pass-through revenue", the $75 donation was correctly not included within the City's finances.

Mayor's Wife:

A resident who had nothing to do with the parade whatsoever stated she had a concern that Mayor Avila's wife worked at Trinity Christian Academy. The Report confirmed that Mrs. Avila, working only as a teacher's aide at the school, had nothing to do with the parade, the collection of funds, or in the school's administration. This is another example of believing in conspiracies, which leads to unfounded suspicion, and wasting money on unnecessary investigations.

Increase in Support:

It should be noted that the Deltona Firefighters Foundation not only received $3,450 from the annual parade, but the foundation also received $5,000 for the City Commissioner's budget, and $3,800 from the City's "Turkey Trot 5K Run". While the Foundation annually received only limited toys for distribution, this past year the Foundation received over $12,000 to purchase toys for Deltona's youth.

Former Fraud Policy

In 2011, a former City Manager composed a Fraud Policy for the employees, in which any citizen can make a claim and that ALL claims would be investigated with law enforcement services as needed. Since the City Manager has no authority to make a policy involving the Mayor and City Commission, and the 2011 Fraud Policy included termination as a corrective Action, unlike what was claimed in the Report, the former Fraud Policy had nothing to do with the Mayor and Commission. The policy was rescinded with dozens of other policies due to their redundancy with other more updated policies. While fraud claims would still be investigated as needed and corrective action would take place, the former policy was poorly written and was already included in other policies of the City.

Unfounded Statements:

While all the rest of the witnesses interviewed for the Report offered their account of what happened and why, two people chose to make unfounded, conspiratory statements. For the record, again, all witnesses will acknowledge that I did not know about the $75 fee until I was shown a social media post by the Edgewater Gazette. That is when I spoke with the Parks and Recreation Director to ask why we were charging bands to perform. Since there had always been an annual donation, and the event was around the corner, I chose not to change the process this past year. I directed that next year we will be paying bands to participate and not charging any group a donation to participate.

Also, it was not until the day after the City Commission discussed the parade route on November 3, 2025, did I learn there was a Parade Committee of residents and business/school leaders. I would have told the Commission during the meeting that there were a group of community leaders who had been assisting in presenting the parade if I had known about the Committee. Statements made by anyone to the contrary are absolutely made-up with no evidence whatsoever. The Report certainly captured statements that are void of reason and conspiratory at best, using anonymous social media posts as evidence of something that never happened. But again, these

statements were made by the only two people interviewed who were not involved with the parade.

Mayor's Ball:

Regarding the Mayor's Ball, this is what everyone knows. The Hispanic Association rented "The Center" at the full cost. There were no special discounts or freebies given to the organization to present the event. Everything was "paid in full" by the Hispanic Association. The City was not involved in the event at all. In return, the Hispanic Association donated $11,000 to the City to be earmarked for any reconstruction to the City's building in Harris Saxon Park, which is used free ½ the day by the Boys and Girls Club. The money was given to the city in hopes of expanding the building for the kids who use the facility.

Unless the majority of the City Commission wants to spend money to engage an outside investigator to investigate the Mayor's Ball, staff considers an investigation a waste of time and money. To explain further what we know: a private group paid all the fees to have an event and then following the event they gave money to the City. This action does not justify the City spending money investigating the event.

In the end, everyone involved knew there was nothing unseemly about the parade or the collection and distribution of the funds. It was only to be in compliance with the former Fraud Policy, where a resident, in conjunction with a City Commissioner, made unfounded claims, did the City squander the money to complete the investigation. This waste of money should be an example to everyone that frivolous investigations, when speculative conspiracies are the basis for the complaint, should not be engaged.

Thanks,

Doc

Doc Dougherty, ICMA-CM

City Manager

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